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Programme budget for the biennium 2004-2005

Proposed programme budget for the biennium 2006-2007

Administrative and financial implications arising from the report of the Standing Committee of the United Nations Joint Staff Pension Board

Twenty-third report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the administrative and financial implications that would arise for the regular budget (A/C.5/60/18) should the General Assembly adopt the recommendations submitted to it in the report of the Standing Committee of the United Nations Joint Staff Pension Board (A/60/183).

2. As indicated in paragraph 4 of the report of the Secretary-General, the United Nations share in the administrative and audit costs related to the recommendations of the Standing Committee of the United Nations Joint Staff Pension Board was originally estimated at $16,584,300 (at 2006-2007 rates).

3. However, the United Nations share has been subsequently revised to reflect the recommendations of the Advisory Committee (see A/60/7/Add.7). The revised share amounts to $16,539,800 (at 2006-2007 rates).

4. The Advisory Committee observes that, in accordance with established procedures, the revised overall amount would be shared among the regular budget of the United Nations and the funds and programmes. The Secretary-General notes that, as reflected in paragraph 1.28 of the proposed programme budget for the biennium 2006-2007, the distribution would require that an estimated 65 per cent of the revised overall amount would be attributable to the regular budget, with the balance to be reimbursed by the funds and programmes. However, based on the latest data on the number of participants in the United Nations Joint Staff Pension Fund against which the percentage is derived, the above percentage would need to be revised to 62.2 per cent.

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5. The Secretary-General indicates that, based on the application of the revised distribution rate of 62.2 per cent to the revised overall requirements of $16,539,800, an amount of $10,287,800 (at 2006-2007 rates) would represent the revised regular budget share as compared to $9,208,800 (at 2006-2007 rates) already included under section 1 of the proposed programme budget. The Secretary-General therefore proposes that an additional appropriation in the amount of $1,079,900, reflecting the difference between the previously budgeted amount of the regular budget share and the revised requirements, would need to be included under section 1 of the proposed programme budget for 2006-2007.

6. **The Advisory Committee recommends that the Fifth Committee report to the General Assembly that should it adopt the recommendations contained in the report of the Standing Committee of the United Nations Joint Staff Pension Board (A/60/183), an additional appropriation of $1,079,900 would need to be included under section 1 of the proposed programme budget for the biennium 2006-2007. The provision would represent a charge against the contingency fund.**